

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Tracy and Ruth Kasson
DOCKET NO.: 05-01628.001-R-1
PARCEL NO.: 05-11-205-006

The parties of record before the Property Tax Appeal Board are Tracy and Ruth Kasson, the appellants, and the DuPage County Board of Review.

The subject property consists of a two-story style frame dwelling built in 2002 that contains 3,040 square feet of living area. Features of the home include central air-conditioning, one fireplace, a 440 square foot garage and a full unfinished basement.

The appellants appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellants submitted a grid analysis of four comparable properties located in close proximity to the subject. The comparables consist of frame or brick dwellings that were built from 1996 to 2001 and range in size from 3,316 to 3,835 square feet of living area. The comparables have features that include one fireplace, garages that contain from 492 to 640 square feet of building area and partial or full unfinished basements. These properties have improvement assessments ranging from \$213,940 to \$255,840 or from \$64.03 to \$69.80 per square foot of living area. The subject has an improvement assessment of \$224,960 or \$74.00 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$242,180 was disclosed. In support of the subject's improvement assessment, the board of review submitted a summary argument, real estate transfer declaration sheets, property record cards and a grid analysis of four comparable properties located in the subject's neighborhood. The comparables consist of two-story style brick

(Continued on Next Page)

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the DuPage County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	17,220
IMPR.:	\$	224,960
TOTAL:	\$	242,180

Subject only to the State multiplier as applicable.

PTAB/EEB/08-07/2005-01628

or frame dwellings built from 1990 to 2005 and range in size from 2,880 to 3,114 square feet of living area. Features of the comparables include central air-conditioning, one or two fireplaces, garages that contain from 169 to 546 square feet of building area and full basements with one comparable having a partially finished basement area. These properties have improvement assessments ranging from \$228,060 to \$254,020 or from \$74.10 to \$82.84 per square foot of living area. Based on this evidence the board of review requested the subject's total assessment be confirmed.

During cross-examination, the board of review revealed that its comparable number one was approximately 0.75 mile from the subject; and comparable number two was 1.0 mile from the subject. The other two comparables were within 0.5 mile from the subject.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted. The appellants' argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellants have not overcome this burden.

The Board finds the parties submitted eight comparables for its consideration. The Board notes the appellants' comparable number four was dissimilar to the subject in exterior construction and was older than the subject. Therefore, this comparable received reduced weight in the Board's analysis. The Board also gave less weight to comparable number three submitted by the board of review because it was dissimilar in exterior construction and was significantly older when compared to the subject. The Board finds the remaining comparables submitted by both parties were similar to the subject in most respects, even though the appellants' comparables were slightly larger than the subject, and the board of review's comparables being slightly more distant in location from the subject. These most representative comparables had improvement assessments ranging from \$66.71 to \$82.84 per square foot of living area, which support the subject's improvement assessment of \$74.00 per square foot.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the

burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

In conclusion, the Board finds the appellants failed to establish unequal treatment in the assessment process by clear and convincing evidence and the subject improvement assessment as established by the board of review is correct.

This is a final administrative decision of the Property Tax Appeal Board are subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: September 28, 2007



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.